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TOPICS AND REFERENCES

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TAXATION

Required Reading is indicated by an asterisk.

These references are prepared, not as a bibliography, but for the guidance of members of the course.

ECONOMICS 76

TAXATION.

CONSULT IN GENERAL:—

- H. C. Adams. *Science of Finance*.
C. F. Bastable. *Public Finance* (2d edition).
P. Leroy-Beaulieu. *Science des Finances*, vol. I (page references are to the 5th edition).
Say. *Dictionnaire des Finances*.
E. R. A. Seligman. *Essays in Taxation*.
“ *Incidence of Taxation*.
“ *Progressive Taxation*.
Quarterly Journal of Economics (cited as Q. J. E.).

IN GERMAN.

- A. Wagner. *Finanzwissenschaft*.
“ *“Direkte Steuern,”* in *Handbuch der Politischen Oekonomie*.
G. Cohn. *Finanzwissenschaft*.
Finanz-Archiv.

I. SOME PRINCIPLES.

PRELIMINARY QUESTIONS: CLASSIFICATION:—

- *Seligman, *Essays*, ch. ix, §§ iii, iv, v, vi.
*Bastable, Book III, ch. i, §§ 1-8.

THE DISTRIBUTION OF TAXATION: PROGRESSION:—

- *Mill, *Political Economy*, Book V, ch. ii, §§ 1-4.
*Bastable, Book III, ch. iii, §§ 1-12.
*Seligman, *Progressive Taxation*, 190-200.
Adams, 341-353.

THE SINGLE TAX:—

- *Mill, *Political Economy*, Book V, ch. ii, § 5.
- H. George, *Progress and Poverty*, Book VIII and *passim*.
- *Seligman, *Essays*, ch. iii.
- The Single Tax Discussion, *Journal of Social Science*, vol. XXVII (1890), 1-127 (also reprinted separately).

II. EUROPE: IMPORTANT DIRECT TAXES.

IN GENERAL:—

- As to Taxes on Land, *Bastable, Book IV, ch. i.
- As to Income Taxes, *Bastable, Book IV, ch. iv.

FRANCE:—

- Impôt foncier.
 - { Leroy-Beaulieu, Book II, ch. vi, 328-342.
 - * { Say, article "Foncière (Contribution)."
- Contribution des portes et fenêtres.
 - Leroy-Beaulieu, Book II, ch. vii, 365-371.
- Contribution personnelle-mobilière.
 - { Leroy-Beaulieu, Book II, ch. vii, 374-388.
 - * { Say, article "Personnelle-mobilière," 850-857.
- Impôt des patentes.
 - { Leroy-Beaulieu, Book II, ch. viii, 393-409.
 - { Say, article "Patentes," 743-752.
- Taxes on Successions.
 - Say, article "Enregistrement."
- Local Taxes.
 - Say, article "Centimes additionnels."

PRUSSIA:—

- Grund-steuer.
 - Cohn, *Finanzwissenschaft*, §§ 303-306.
- Mieth-steuer.
 - Article in *Handwörterbuch der Staatswissenschaften*.
- The Income Tax (1891).
 - *J. A. Hill, in *Q. J. E.*, Jan. 1891.
- The Property Tax (1893).
 - *Seligman, *Essays*, ch. x, § iv.

The Business Tax.

- *J. A. Hill, in *Q. J. E.*, Oct. 1893.
- Local Taxes: the changes in 1893.

AUSTRIA:—

- The Tax Reforms of 1897.
- Business Tax: Income Tax; Salary Tax.
 - Sieghart, in *Economic Journal*, June, 1898.

HOLLAND:—

- The Property Tax of 1892.
 - Seligman, *Essays*, ch. x, § iii.

SWITZERLAND:—

- Seligman, *Progressive Taxation*, 39-53.
- Cérenville, *Les Impôts en Suisse*, 53-84.

ENGLAND:—

- The Land Tax.
 - *Dictionary of Political Economy, article "Land Tax."
 - *Mill, *Political Economy*, Book V, ch. ii, § 6.
- The Inhabited House Duty.
 - Dowell, vol. III, 186-192.
- The Income Tax.
 - { Dowell, vol. III, 99-122.
 - { J. A. Hill, *The English Income Tax*, 255-273.
 - * { Dictionary of Political Economy, article "Income Tax in the United Kingdom."
 - { Adams, 477-481.
- Death Duties.
 - *Seligman, *Essays*, ch. x, § 1; ch. v.
- Local Taxes.
 - Blunden, *Local Taxation*, ch. iii, iv,* v.

III. THE UNITED STATES.

DIRECT TAXES BY THE UNITED STATES:—

(1) Direct Taxes on Land and Property.

C. F. Dunbar, *The Direct Tax of 1861*, Q. J. E., July, 1889.

Howe, *Taxation in the U. S. under the Internal Revenue System*, 82-90.

(2) The Income Tax of the Civil War.

J. A. Hill, Q. J. E., July, 1894.

(3) The Income Tax in the Revenue Act of 1894.

*C. F. Dunbar, Q. J. E., October, 1894; note (p. 463) in Q. J. E., July, 1895.

Seligman, *Political Science Quarterly*, Dec. 1894.

THE GENERAL PROPERTY TAX:—

*Massachusetts Report of 1897, 3-8, 29-68.

*Seligman, *Essays*, ch. ii.

Plehn, "The General Property Tax in California," in *Economic Studies*, vol. II, No. 3.

TAXES ON CORPORATIONS:—

*Massachusetts Report of 1897, 13-24.

Seligman, *Essays*, ch. vi, vii (*192-212), viii.

SOME RECENT PROPOSALS:—

*Massachusetts Report of 1897, 78-110.

*Ely, *Taxation in American States*, Part III, ch. viii.

*Adams, Book II, ch. vi (490-514).

Taussig, in *Political Science Quarterly*, March, 1899.

IV. SOME TOPICS AND REFERENCES.

NEW YORK:—

Report of the Commission of 1871 (D. A. Wells and others).

Report of the Committee of 1893.

The Tax Law of 1896 (text).

Seligman, on the Act of 1899, Q. J. E., July, 1899.

OHIO:—

Report of the Commission of 1873.

Angell, in *Yale Review*, Feb. 1897.

Note in Q. J. E., April, 1898 (p. 352).

Howe, in *Annals of the American Academy of Political and Social Science*, Sept. 1899.

Carver, in *Economic Studies*, vol. III, No. 3.

MASSACHUSETTS:—

Report of the Commission of 1875.

Report of the Commission of 1897.

H. Winn, *Unequal Taxation*.

R. H. Dana, *Double Taxation*.

THE TAXATION OF MORTGAGES:—

R. H. Dana, *Double Taxation*.

N. Matthews, Q. J. E., April, 1890.

Massachusetts Report of 1897, 36-40.

C. C. Plehn, on California, in *Yale Review*, May, 1899.

New York Committee, Proposal of 1900.

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TAXATION

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ECONOMICS 76

CONSULT IN GENERAL:—

- H. C. Adams. *The Science of Finance*.
C. F. Bastable. *Public Finance* (2d edition).
G. Cohn. *The Science of Finance*.
R. T. Ely. *Taxation in American States and Cities*.
Political Science Quarterly (cited on P. S. Q.).
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E. R. A. Seligman. *Essays in Taxation*.
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Progressive Taxation.

P. Leroy-Beaulieu. *Traité de la science des finances*. (References are to 6th edition).

L. Say. *Dictionnaire des finances*.

G. Cohn. *System der Finanzwissenschaft*.
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Handwörterbuch der Staatswissenschaften.

G. Schönberg. *Handbuch der Politischen Oekonomie*, vol. III.
(References are to the 2d edition.)

A. Wagner. *Finanzwissenschaft*.
Wörterbuch der Volkswirtschaft.

I. TAXATION IN EUROPE.

(A) THE VARIOUS TAXES EMPLOYED:—

1. Taxes on persons and wages.

*Bastable, 433-436.

{ Leroy-Beaulieu, I, 335-353.

* Say, article, "Personnelle-mobilière (Contribution)," so much as relates to la contribution personnelle.
Schönberg, *Handbuch*, III, 287-295.

2. Taxes on land.

*Bastable, 395-409.

* { Leroy-Beaulieu, I, 356-364, 371-378, 382-404.
 { Say, article, "Foncière (Contribution)."

* { Cohn, *Science of Finance*, 463-465, 471-482.

* { *Wörterbuch*, I, 970-978.

Schönberg, *Handbuch*, III, 230-250.

Handwörterbuch, IV, 195-220.

3. Taxes on buildings.

*Bastable, 413-418.

{ Leroy-Beaulieu, I, 406-426.

* { Say, article, "Portes et fenêtres," II, 900-916; also article
 { "Personnelle-mobilière," so much as relates to la contribution mobilière.

Wörterbuch, I, 771-781; II, 255-258.

Schönberg, *Handbuch*, III, 250-260.

Cohn, *Science of Finance*, 466-468, 479, 481.

4. Taxes on other forms of capital.

*Bastable, 422-424.

{ Leroy-Beaulieu, I, 473-482, 484-486.

* { Say, article, "Valeurs mobilières," II, 1475-1477, 1481-1482.

Schönberg, *Handbuch*, III, 260-270.

Wörterbuch, II, 36-39.

Handwörterbuch, IV, 656-666.

5. Taxes on business profits.

*Bastable, 424-432.

* { Leroy-Beaulieu, I, 449-470.

* { Say, article, "Patentes," II, 743-752, 758-763.

* { Q. J. E., VIII, 77-92.

* { *Wörterbuch*, I, 903-908.

Cohn, *Science of Finance*, 469-470, 482-485.

Schönberg, *Handbuch*, III, 270-287.

Handwörterbuch, III, 1055-1073.

6. The general property tax.

*Bastable, 437-440, 443-445.

*Seligman, *Essays*, 37-53, 334-335.

*Seligman, *Progressive Taxation*, 39-53.

Leroy-Beaulieu, I, 553, 562-564.

Wörterbuch, II, 778-784.

Handwörterbuch, VI, 434-437.

Cérenville, *Les impôts in Suisse*, 53-75.

7. The general income tax.

*Bastable, 445-457.

{ Hill, *The English Income Tax*, 255-273.

* { Adams, 477-481.

{ Palgrave, *Dictionary of Political Economy*, II, 375-379.

* { Q. J. E., VI, 207-226.

* { *Wörterbuch*, I, 589-609.

Leroy-Beaulieu, I, 501-553.

Say, article, "Revenu (Impôt sur le)."

Cérenville, *Les impôts en Suisse*, 76-92.

Cohn, *Science of Finance*, 485-520.

Journal of Political Economy, IV, 37-53.

8. Taxes on successions.

*Bastable, 549-563.

*Seligman, *Essays*, 121-135, 307-314.

Leroy-Beaulieu, I, 569-592.

Say, article, "Enregistrement."

Wörterbuch, I, 663-670.

9. Taxes on communications and acts.

*Bastable, 533-548.

{ *Wörterbuch*, II, 634-638, 702-704.

* { Leroy-Beaulieu, I, 592-604, 606-609, 632-639.

Schönberg, *Handbuch*, III, 447-470.

10. Direct taxes on consumption.

*Bastable, 460-468.

Leroy-Beaulieu, I, 487-500.

Wörterbuch, II, 210-213.

11. Customs duties.

- *Bastable, 512-530.
- * { Leroy-Beaulieu, I, 640-701.
- Say, I, 1528-1546.
- Wörterbuch*, II, 938-945, 956-959.
- Palgrave, *Dictionary of Political Economy*, I, 474-475, 794-796.
- Plehn, *Public Finance*, 193-201.
- Schönberg, *Handbuch*, III, 419-430.

12. Excise taxes.

- *Bastable, 469-509.
- * { Leroy-Beaulieu, I, 702-777.
- Wörterbuch*, I, 236-243, 375-385, 449-458; II, 215-219, 448-452, 678-688, 872-878, 966-976.
- Say, I, 416-430; II, 1199-1208, 1303-1322.
- Schönberg, *Handbuch*, III, 360-415, 431-446.

13. Local taxation.

- *Bastable, 363-381, 503-509.
- *Blunden, *Local Taxation and Finance*, 12-38.
- * { Leroy-Beaulieu, I, 778-812, 821-842.
- Say, I, 897-902, 663-686.
- Wörterbuch*, I, 809-813; II, 320-322.
- *Seligman, *Essays*, 335-339.
- Cohn, *Finanzwissenschaft*, 652-669.
- Schönberg, *Handbuch*, III, 617-640.

14. Recent reforms.

- *Seligman, *Essays*, 304-339.
- * { Q. J. E., VI, 207-226.
- Q. J. E., VIII, 77-92.
- Economic Journal*, VIII, 173-182.

(B) THE COMBINATION OF THESE TAXES INTO TAX SYSTEMS:—

1. France.

- Wagner, *Finanzwissenschaft*, III, *Ergänzungsheft*, 60-137.
- Plehn, *Public Finance*, 157-160.
- Annuaire statistique de la France*.
- Almanach de Gotha*, 1901, pp. 762-766.

2. Great Britain.

- Wagner, *op. cit.*, 14-47.
- Plehn, 160-162.
- Parliamentary Papers*, 1899, vol. 54, pp. 7-11.
- Statesman's Year Book*, 1901, pp. 836-839.

3. Germany.

(a) The Empire.

- Wörterbuch*, II, 413-418.
- Cohn, *Finanzwissenschaft*, 532-538, 541-553, 558-611.
- Statistisches Jahrbuch für das Deutsche Reich*, 1901, pp. 173-188.
- Almanach de Gotha*, 1901, pp. 496-497.

(b) Prussia.

- Cohn, *Finanzwissenschaft*, 612-624.
- Plehn, 150-157.
- Seligman, *Essays*, 330-339.
- Almanach de Gotha*, 1901, pp. 562-564.

4. Switzerland.

- Confederation and Cantons*.
- Cérenville, *Les impôts en Suisse*, 15-36, 37-92, 212-228, 237-240.
- J. M. Vincent, *State and Federal Government in Switzerland*, 70-82, 152-156.

II. PRINCIPLES OF TAXATION.

(A) SOME QUESTIONS OF DEFINITION AND CLASSIFICATION:—

1. Definition of taxes.

*Bastable, 248-254.

- { Adams, 289-302.
- * { Ely, 3-12.
- Leroy-Beaulieu, I, 125-131.
- Wagner, *Finanzwissenschaft*, II, 210-215.

2. The classification of public revenues.

*Seligman, *Essays*, 265-304.

- * { Bastable, 144-156.
- Adams, 219-227.
- P. S. Q., XII, 82-92.

3. Direct and indirect taxes.

- * { Cohn, *Science of Finance*, 523-532.
- P. S. Q., XIII, 459-476.
- Ely, 63-77.
- Leroy-Beaulieu, I, 272-274.
- Schönberg, *Handbuch*, III, 176-179.
- Hadley, *Economics*, 459-462.
- Plehn, *Public Finance*, 87-90.

4. Other methods of classifying taxes.

*Bastable, 257-266.

- * { Cohn, *Science of Finance*, § 332.
- Adams, 354-356.
- Schönberg, *Handbuch*, III, 179-181.
- Handwörterbuch*, VI, 94-100.

5. Certain technical terms.

*Bastable, Book III, ch. i, §§ 7, 8.
 Schönberg, *Handbuch*, III, 181-184.

(B) THE ECONOMIC EFFECTS OF TAXATION:—

*Bastable, 267-274.

Leroy-Beaulieu, I, 131-140.
 Wells, *Theory and Practice of Taxation*, 215-218.
 J. R. McCulloch, *Taxation*, 6-16.

(C) THE SOURCE OF TAXATION:—

*Bastable, 274-280.

- * { Adams, 332-337.
- Cohn, *Science of Finance*, 352-356.
- Schönberg, *Handbuch*, III, 152-156.

(D) THE SHIFTING AND INCIDENCE OF TAXATION:—

*Bastable, 337-362, 409-412, 419-421, 509-511, 530-532.

*Adams, 388-407.

Seligman, *Incidence of Taxation*, 179-219 *et passim*.
 Wells, *Theory and Practice of Taxation*, 569-602.
 Wagner, *Finanzwissenschaft*, II, 339-372.

(E) THE JUST DISTRIBUTION OF TAXATION:—

1. In general.

- * { Bastable, 281-315.
- Cohn, *Science of Finance*, 289-332.

2. The just basis or measure of taxation.

- * { Walker, *Political Economy*, 488-496 (3d ed.).
- Adams, 321-332.
- Mill, Book V, ch. ii, § 2.
- Plehn, 83-84, 110-118.
- Schönberg, *Handbuch*, III, 143-147.

3. Proportional and progressive taxation.

*Seligman, *Progressive Taxation*, 190-200.

*Leroy-Beaulieu, I, 153-178, 210-217.
 Adams, 337-353.
 Walker, *Political Economy*, 497-500.
 Hadley, *Economics*, 465-467.
 Mill, Book V, ch. ii, § 3.
 Schönberg, *Handbuch*, III, 147-150.

4. Funded and unfunded incomes.

- * { Mill, Book V, ch. ii, § 4.
- Schönberg, *Handbuch*, III, 150-152.

5. The politico-social theory of taxation.

- * { Adams, 341-345.
- Seligman, *Progressive Taxation*, 66-72.
- Wagner, *Finanzwissenschaft*, II, 207-210, 381-386.

(F) VARIOUS CANONS OF TAXATION:—

- *Bastable, 382-391.
- Hadley, *Economics*, 450-452.
- Mill, Book V, ch. ii, § 1.
- Adam Smith, *Wealth of Nations*, Book V, ch. ii, part 2 (McCulloch's edition, 371-372).

(G) THE TAX SYSTEM: SINGLE OR MULTIPLE TAXATION:—

- *Bastable, 316-336.
- *Seligman, *Essays*, 64-94.
- Adams, 421-428.
- Henry George, *Progress and Poverty*, Books VIII and IX.
- The Single Tax Discussion, *Journal of Social Science*, XXVII, 1-127.

III. TAXATION IN THE UNITED STATES.

(A) FEDERAL TAXATION:—

1. Customs duties.

- * { Daniels, *Public Finance*, 155-180.
- * { *Schriften des Vereins für Socialpolitik*, XLIX, 3-33.
- Statistical Abstract of the United States, 1900, pp. 17-21, 29.
- Taussig, *Tariff History of the United States*.

2. Excise duties.

- * { Daniels, *Public Finance*, 130-152.
- * { Howe, *Taxation in the United States*, 191-226, 252-266.
- Statistical Abstract of the United States, 1900, pp. 21-22, 29-32.
- Report of Commissioner of Internal Revenue, 1899, 4-12.

3. Other internal taxes.

- *Plehn, *Finances of the United States in the Spanish War*, 434-449.
- Report of Commissioner of Internal Revenue, 1899, pp. 4-12.

4. Direct apportioned taxes.

- * { Q. J. E., III, 436-461.
- * { P. S. Q., XV, 470-481.
- Howe, *Taxation in the United States*, 30-33, 41-47, 82-90.

5. The income tax.

- * { Howe, *Taxation in the United States*, 90-102, 233-252.
- * { Q. J. E., VIII, 416-452, 491-498; IX, 26-46, 462-463.
- Wells, *Theory and Practice of Taxation*, 528-555.
- P. S. Q., IX, 610-648.
- Daniels, *Public Finance*, 191-206.

(B) STATE AND LOCAL TAXATION:—

1. The general property tax.

- *Seligman, *Essays*, 27-37, 54-61.
- *Massachusetts Report of 1897, 3-13, 29-68.
- Ely, 131-145.
- * { Wells, *Theory and Practice of Taxation*, 392-417.
- Daniels, *Public Finance*, 111-129.
- Hollander, *Studies in State Taxation*, 30-45, 86-92, 140-160, 196-206, 225-237.
- Plehn, in *Economic Studies*, II, no. 3.
- Carver, in *Economic Studies*, III, no. 3.
- Angell, in *Yale Review*, V, 350-373.

2. Corporation taxes.

- *Massachusetts Report, 13-24, 68-71.
- *Seligman, *Essays*, 192-212.
- Wood, *Taxation in Vermont*, 84-98.
- Hollander, *Studies in State Taxation*, 51-61, 97-101, 161-163, 238-243.
- Annals of the American Academy of Political and Social Science*, XIV, 157-180.
- Q. J. E., XIII, 445-452.
- New York State Library Bulletin, no. 61; *The Taxation of Corporations in New York, Pennsylvania, Massachusetts, and New Jersey*.
- Seligman, *Essays*, 136-264.

3. Inheritance taxes.

**Massachusetts Report*, 24-25.

*Seligman, *Essays*, 121-135.

West, *The Inheritance Tax*, 114-132.

Hollander, *Studies in State Taxation*, 61-62, 108-111.

4. License taxes.

**Massachusetts Report*, 26-28.

*Ely, 203-209.

Hollander, *Studies in State Taxation*, 45-51, 92-97, 163-165, 243-248.

5. Income taxes.

*P. S. Q., X, 235-247.

Massachusetts Report, 10, 47-48.

Hollander, *Studies in State Taxation*, 105-108.

6. Poll taxes.

**Massachusetts Report*, 1897, 3-5.

Ely, 209-212.

Hollander, *Studies in State Taxation*, 101-105, 165-166, 212-213, 237-238.

7. Double taxation and the taxation of mortgages.

Seligman, *Essays*, 95-120.

F. Walker, *Double Taxation in the United States*.

R. H. Dana, *Double Taxation in Massachusetts*.

Yale Review, VIII, 31-67.

Massachusetts Report, 36-40.

Q. J. E., IV, 339-345.

Q. J. E., XV, 287-291.

8. State financial statistics.

**New York State Library Bulletin (Legislation)*, no. 8, pp. 430-459.

Seligman, in *Publications of the American Statistical Society*, I, 349-468.

Eleventh Census: Report on Wealth, Debt, and Taxation.

9. Some recent proposals.

*Adams, 490-516.

**Massachusetts Report*, 78-121.

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Ely, 246-263, 312-320.

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